



Republic of the Philippines  
Department of Education  
Region VII, Central Visayas



**DIVISION OF CEBU PROVINCE**

IPHO Bldg., Sudlon, Lahug, Cebu City

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October 30, 2017

Division Memorandum

No. 718 s. 2017

**REVISED GUIDELINES ON THE IMPLEMENTATION OF P4,000.00 NET TAKE HOME PAY FOR  
DEPARTMENT OF EDUCATION PERSONNEL**

To : Assistant Schools Division Superintendent  
Education Supervisors / Coordinators  
District Supervisors / OICs  
Elementary and Secondary School Heads

1. Attached is DepEd Order No. 55 s. 2017 dated October 26, 2017, entitled " Revised Guidelines on the Implementation of P4,000.00 Net Take Home Pay for Department of Education Personnel, " for information and guidance of all concerned.
2. Immediate dissemination of and strict compliance of this memorandum is directed.

  
RHEA MAR A. ANGTUD, Ed.D., CESO VI  
Schools Division Superintendent

memo 7/3



Republic of the Philippines  
**Department of Education**

26 OCT 2017

DepEd ORDER  
No. **55** s. 2017

**REVISED GUIDELINES ON THE IMPLEMENTATION OF P4,000.00 NET TAKE HOME PAY FOR DEPARTMENT OF EDUCATION PERSONNEL**

To: Undersecretaries  
Assistant Secretaries  
Bureau and Service Directors  
Regional Directors  
Schools Division Superintendents  
Public Elementary and Secondary Schools Heads  
All Others Concerned

1. The Department of Education (DepEd) hereby issues this **Revised Guidelines on the Implementation of P4,000.00 Net Take Home Pay (NTHP) for Department of Education Personnel** pursuant to Section 47 (*Authorized Deductions*) of the General Provisions of Republic Act (RA) No. 10924, or the *General Appropriations Act (GAA) of 2017*.
2. For the proper guidance of all concerned, employees' contributions or obligations to the Government Service Insurance System (GSIS) and Home Development Mutual Fund (HDMF) include both premiums and loans. Thus, payments for these, together with those for the Bureau of Internal Revenue (BIR) and the Philippine Health Insurance Corporation (PHILHEALTH), shall be accorded first order of preference in deductions from the salaries of employees, in accordance with Section 47.
3. Further, Section 47 provides that *in no case shall the deductions reduce the employee's monthly net take home pay to an amount lower than Four Thousand Pesos (P4,000)*.
4. The "First-In, First-Served" queuing system shall be observed except that deductions due to GSIS and HDMF shall be accorded first order of preference and the P4,000.00 threshold is observed.
5. The DepEd Authorized Approving Officers (AAOs) must exercise due diligence in certifying the NTHP of DepEd personnel. The AAOs shall reiterate to DepEd personnel the consequences of applying for loans with various private lending institutions (PLIs) without considering their capacity to pay. Delay in the payment of loans may result in the imposition of penalties and accrued interests by the PLIs and the GSIS.
6. All DepEd personnel shall ensure that they have the capacity to pay loans being applied for under the Automatic Payroll Deduction System (APDS). DepEd personnel whose loans are not deducted under the APDS are advised to pay their loans directly to their respective lenders.

7. This Order repeals DepEd Orders No. 27 and 38, s. 2017.
8. Heads of offices and of schools are ordered to post this Order in conspicuous places within their premises.
9. Immediate dissemination of and strict compliance with this Order is directed.



**LEONOR MAGTOLIS BRIONES**  
Secretary

Reference:

- DepEd Order (No. 12, s. 2017)
- DepEd Order (No. 27, s. 2017)
- DepEd Order (No. 38, s. 2017)

To be indicated in the Perpetual Index  
under the following subjects:

BENEFITS  
CHANGE  
DEDUCTIONS  
EMPLOYEES  
OFFICIALS  
PAYMENTS  
POLICY  
SALARY